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ABSTRACT

The finances of major school districts in New York State during 1980-81 and 1981-82 are summarized in this report. Trend data are provided on full value, expenses, State aid, tax rates, and local levy. These items are also shown on a per pupil basis for the entire State, New York City, and the balance of the State. Eleven statistical tables are presented and analyzed. Tables 1-3 give an overview of the situation, displaying State aid and total expenditures for 1955-83, increases in total expenditures per enrolled pupil and State aid per enrolled pupil from 1972-83, and a break down of revenues and expenditures by funding source (i.e., State aid, Federal aid, local tax, and other local revenues). Tables 4-8 compare expenditures per pupil and fiscal capacity by school district rank. Table 4 provides a comparison of districts by decile, while Tables 5-8 show some averages for the State which include and exclude New York City. These tables also show figures for the other five big cities in the State, New York City surburban districts, and the tax limit small city districts. Tables 9-11 provide an overview of 5-year trends (1977-82). Total pupils, key expenditure categories, school district tax levy, and full valuation are presented by total State, New York City, and rest of State. Table 9 contains gross values; Tables 10 and 11 are on a per pupil basis. (CMG)

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ANALYSIS OF SCHOOL FINANCES NEW YORK STATE SCHOOL DISTRICTS 1981-82

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FOREWORD

This report had been an annual publication of the Bureau of Educational Finance Research of the State Education Department. Henceforth, it will be published by the Educational Research Services Unit within the State Education Department's Office for Policy Analysis. This report summarizes the finances of major school districts in school years 1980-81 and 1981-82.

The report has been revised so that school district expenditures, wealth and tax rates can be reviewed by district decile tables. This report formerly contained numerous tables based on district size and full value per pupil. The new format should be more useful, because the decile tables compare districts by expense per pupil or wealth per pupil.

The report provides trend data on full value, expenses, State aid, tax rates, and local levy. These items are also shown on a per pupil basis for the entire State, New York City and the rest of the State.

Data for school years 1980-81 and 1981-82 has been based upon financial reports submitted from school districts. Data for school years prior to 1979-80 have not been adjusted.

Table 1 continues to display State aid and total expenditures since the mid-1950's as a historic record. Persons interested in other data for school years prior to 1955-56 are referred to "Analysis of School Finances 1979-80."

Total State aid used in these tables is the State aid reported on the Annual Financial Report and may not be the same as total State aid paid.

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GLOSSARY

I. Pupil Data Definitions

Adjusted Average Daily Attendance:

Adjusted Average Daily Attendance is the same as ADA except half-day kindergarten ADA is weighted at 0.50 and is an average for the school year.

Unadjusted Average Daily Attendance is the unweighted ADA for the school year.

Average Daily Attendance:

Average Daily Attendance (ADA) is the average number of pupils present on each regular school day in a given period, an average determined by dividing the total number of attendance days of all pupils by the number of days school was in session. ADA for a group of classes or schools in session for varying numbers of days is obtained by adding together the ADA for each group. In addition, adjustments are made for the adverse effects of religious holidays on attendance.

Enrollment:

The total number of students entered on the roll as of the date in the fall on which data for the Basic Educational Data System are collected for the current year.

Evening School ADA:

Evening School ADA is the ADA generated by half-day equivalent attendance in an approved program during the evening hours by individuals who are sixteen years of age or older. Such programs are to be approved by the Commissioner and must lead to a high school diploma or its equivalent. The evening school weight is 0.50.

Pupils with Handicapping Conditions:

Pupils resident of the district and attending special class in public schools and BOCES with weightings assigned as follows: Pupils attending special class 60 percent of the school day at 1.7 additional; pupils in special class 20 percent per week at .9 additional; and pupils in special class two periods per week at .13 additional.

Pupils with Special Educational Needs:

Pupils with Special Educational Needs (PSEN) ADA is determined by multiplying the composite percentage of pupils scoring below minimum competence on the 1974 and 1975 third and sixth grade reading and mathematics Pupil Evaluation Program tests by the district's combined adjusted ADA to produce the number of pupils for weighting. (Prior to 1978-79, the average was based on the 1971 and 1972 sixth grade reading and mathematics tests.) The weighting for eligible pupils is .25 pupil units.

Resident Weighted Average Daily Attendance: Resident Weighted Average Daily Attendance (RWADA) is calculated by subtracting the WADA of non-resident pupils attending public school in the district from the district's WADA and adding the WADA of pupils resident in the district but attending full time a school operated by a Board of Cooperative Educational Services or a county vocational education and extension board, or another public school.

Secondary School Pupil Weighting: Secondary school ADA not otherwise weighted are eligible for an additional weight of .25. Secondary PSEN ADA (pupils with special educational needs) are eligible for an additional weight of .15 beginning in 1978-79 and at .25 beginning in 1980-81.

Summer School ADA: Summer School ADA is the ADA of pupils attending approved programs of instruction operated by the district during the months of July and August of the base year in accordance with the Commissioner's Regulations. The summer school weight is 0.12.

Total Aidable Pupil Units (TAPU): Total Aidable Pupil Units (TAPU) is the measure on which formula aid is computed. It includes combined adjusted Average Daily Attendance (weighted for half-day kindergarten), aidable pupils with special educational needs, aidable pupils with handicapping conditions (this weighting has been excluded since 1980-81), aidable summer school pupils, aidable evening school pupils, dual enrollment pupils, and additional pupils weighted for secondary school.

Total Aidable Pupil Units for Expense: Total Aidable Pupil Units for expense (TAPU for Expense) is used to compute the approved operating expense per pupil. This is the same definition as TAPU except it includes weightings for pupils with handicapping conditions.

Total Wealth Pupil Units (TWPU): Total Wealth Pupil Units (TWPU) are based upon the best 7 of 8 or 9 of 10 attendance periods of pupils resident in the district. It includes adjusted average daily attendance plus weightings for pupils with special educational needs, pupils with handicapping conditions and secondary school pupils.

Weighted Average Daily Attendance: Weighted Average Daily Attendance (WADA) is determined by applying the following weightings to the average daily attendance: Half-day kindergarten, 0.50; full day kindergarten and grades one through six, 1.00; grades seven through twelve, 1.25.

II. Other Data Items

Approved Operating Expenditures (AOE): Approved Operating Expenditures (AOE) are the operating expenses for the day-to-day operation of the school. Not included are expenses for building construction, transportation of pupils, some expenditures made to purchase services from a Board of Cooperative Educational Services or County Vocational Education and Extension Board, tuition payments to other districts, and expenses for programs which do not conform to law or regulation. Money received as Federal aid revenue, proceeds of borrowing, and State aid for special programs are first deducted from total annual expenditures when approved operating expenditures are computed.

Debt Service: Debt Service is a combination of principal and interest on approved building projects.

Federal Aid: All revenues received from the Federal Government directly or through the State Education Department in the Special Aid Fund and includes CETA funds received in the General Fund.

Full Valuation of Taxable Real Property (FV): Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls.

Other Local Revenues: Other Local Revenues are any local funds other than real property taxes or nonproperty taxes such as sales tax or utility taxes.

Tax Levy: Local revenues raised by tax for school purposes, including property and nonproperty tax revenues.

Tax Limit Districts: Tax Limit Districts are independent school districts located entirely or partially within a city which has a population of less than 125,000. These districts have tax limits of 1.25 percent, 1.50 percent, 1.75 percent, or 2.00 percent of the average five-year Actual Value.

Tax Rate: The tax levy divided by the full valuation of real property, expressed as a rate per $1,000 of full valuation.

Total Expenditures: Total Expenditures are the expenditures and transfers for the total school program from the district's Total General Fund and Federal Fund, plus Capital Fund and Repair Reserve Expenditures approved as operating expenses. It also excludes the School Lunch Fund. The Total General Fund Expense (TGFE) excludes the Other Funds.

Total State Aid: The sum total of all State aid paid to school districts pursuant to State Education Law, principally pursuant to the provisions of sections 3602, 1950 and 701, and to related portions of the unconsolidated laws and reported on the Annual Financial Report ST-3 by school districts.

III. Other Definitions

Deciles: Deciles are composed of 10 percent of the major school districts in New York State or 70 school districts in each decile and excludes New York City.

Major School Districts: Major School Districts are school districts having eight or more teachers, exclusive of institutional school districts.

I

THE FINANCING OF PUBLIC EDUCATION IN NEW YORK STATE IN SCHOOL YEAR 1981-82 AND PRELIMINARY AMOUNTS FOR 1982-83

An Overview

Table 1 shows Total General and Federal Fund Expenditures for public elementary and secondary schools increased $910 million in 1981-82 to $10,879 million. The State share of this expense was 39.3 percent. State aid rose $315 million, an increase of 7.9 percent, up to $4,272 million. State aid has been 38 percent to almost 40 percent of total expenditures the last few years. Preliminary data for 1982-83 reveal State aid as 39.7 percent of total expenses with State aid increasing 7.3 percent, up to $4,587 million. At the same time, total expenditures were increasing by 6.1 percent to a total of $11,541 million in 1982-83. Federal aid was $426 million in 1981-82 and was 3.9 percent of total expenses.

The State receives its funds primarily from income and sales taxes. The school district share of school costs comes chiefly from real property taxes.

Table 2 shows the increases in total expenditures per enrolled pupil and State aid per enrolled pupil computed for school years 1972-73 to 1982-83. Changes in per pupil expenses and aid are related to changes in total expenses, aid and number of pupils served.

The 1981-82 Total General Fund Expense per enrolled pupil gained $443 (12.7 percent) up to $3,933, while State aid per enrolled pupil increased by $159 or 11.4 percent over the 1980-81 school year. Preliminary data for 1982-83 show Total General Fund Expense per pupil increased 9.9 percent to $4,321, and State aid increased $173 at a 14.2 percent rate per enrolled pupil up to $1,717.

Table 3 contains a breakdown of Total General and Federal Fund Expenses by funding source; that is, State aid, Federal aid, local tax, and other local revenues. The latter item includes balances as well as miscellaneous local revenues.

Table 1

STATE AID PAYMENTS COMPARED TO TOTAL GENERAL AND FEDERAL FUND EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS 1955-56 TO 1982-83[a]

School Year	Total State Aid Payments Reported[b]	Total General and Federal Fund Expenditures	Percent From State Aid Payments Reported
1982-83	$4,587,000,000[c]	$11,541,232,639[b]	39.7[b]
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,493,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,056,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9
1971-72	2,373,770,523	5,571,103,406	42.6
1970-71	2,325,327,909	5,253,769,955	44.3
1969-70	2,047,705,263	4,549,830,449	45.0
1968-69	1,997,898,769[d]	4,155,247,592	48.1
1967-68	1,638,346,054[e]	3,622,486,588	45.2
1966-67	1,461,332,593	3,285,027,751	44.5
1965-66	1,272,117,831	2,799,355,786	45.4
1964-65	1,078,501,941	2,538,791,834	42.5
1963-64	1,016,065,918	2,333,788,895	43.5
1962-63	953,579,515	2,146,273,214	44.4
1961-62	800,834,961	1,915,199,813	41.8
1960-61	747,807,022	1,750,175,348	42.7
1959-60	636,233,653	1,596,411,569	39.9
1958-59	593,554,985	1,459,752,597	40.7
1957-58	514,202,919	1,328,651,873	38.7
1956-57	464,965,442	1,187,779,753	39.1
1955-56	374,038,629	1,031,370,877	36.3

[a] For comparisons prior to the 1955-56 school year, the reader is referred to the "Analysis of School Finances, 1979-80".

[b] State aid payments reported on the Annual Financial Report by school districts and may include aid payments for one or more prior years or may exclude prior year overpayments.

[c] Preliminary: Data available at time of publicatior. indicate increases will be larger than listed.

[d] Includes aid to New York City on a five borough basis since 1968-69.

[e] Includes an additional one-half year's payment of $51,857,477 to New York City for aid on a five borough basis.

NOTE: Expenditures made from the Federal fund are included in Total Expenditures since 1965-66. State aid figures revised to exclude School Lunch and Breakfast aid since 1964-65 when the School Lunch expenditures and revenues were established as a separate fund.

Table 2

STATE AID PAYMENTS PER ENROLLED PUPIL AND TOTAL GENERAL AND FEDERAL FUND EXPENDITURES PER ENROLLED PUPIL PUBLIC ELEMENTARY AND SECONDARY SCHOOLS 1972-73 TO 1982-83[a]

School Year	State Aid Per Enrolled Pupil	Total General and Federal Fund Expenditures Per Enrolled Pupil
1982-83	$1,717	$4,321
1981-82	1,544	3,963
1980-81	1,385	3,499
1979-80	1,215	3,122
1978-79	1,092	2,817
1977-78	979	2,601
1976-77	930	2,374
1975-76	901	2,230
1974-75	853	2,158
1973-74	739	1,933
1972-73	698	1,708

[a] For comparisons prior to the 1972-73 school year, the reader is referred to the "Analysis of School Finances, 1979-80".

Table 3

TOTAL EXPENDITURES AND REVENUES - ELEMENTARY AND SECONDARY EDUCATION
1972-73 TO 1982-83[a]
(In Thousands)

School Year	Total General & Federal Fund Expenditures	STATE AID PAYMENTS REPORTED		FEDERAL AID		LOCAL TAX[b]		OTHER REVENUES[c]	
		Amount	Percent of Total Expenditures	Amount	Percent of Total Expenditures	Amount	Percent of Total Expenditures	Amount	Percent of Total Expenditures
1982-83	$11,541,232	$4,587,000	39.7%	$425,000	3.7%	$6,073,900	52.6%	$455,332	3.9%
1981-82	10,879,138	4,272,493	39.3	426,551	3.9	5,769,578	53.0	410,516	3.8
1980-81	9,969,092	3,957,793	39.7	473,175	4.8	5,196,986	52.1	341,138	3.4
1979-80	9,239,386	3,595,147	38.9	503,492	5.4	4,852,437	52.5	288,910	3.2
1978-79	8,687,679	3,367,330	38.8	420,212	4.9	4,557,514	52.5	342,623	3.9
1977-78	8,353,195	3,142,598	37.6	387,813	4.6	4,474,066	53.6	348,718	4.2
1976-77	7,901,601	3,094,494	39.2	339,055	4.3	4,166,338	52.7	301,714	3.8
1975-76	7,624,134	3,069,968	40.3	335,571	4.4	3,977,232	52.2	241,363	3.1
1974-75	7,392,526	2,992,894	39.5	375,773	5.1	3,819,996	51.7	273,863	3.7
1973-74	6,675,067	2,551,037	38.2	275,728	4.1	3,519,044	52.7	329,258	4.9
1972-73	5,969,276	2,439,707	40.9	292,717	4.9	3,071,744	51.4	165,108	2.8

a For school years 1961-62 to 1971-72, the reader is referred to the "Analysis of School Finances, 1979-80".
b Includes all Local Property and Nonproperty Tax.
c Includes balances carried forward from previous years as well as miscellaneous revenues in the current year. This is a balancing amount since the table assumes all other revenues were expended in the year received.

II

COMPARISONS OF EXPENDITURES PER PUPIL AND FISCAL CAPACITY BY DISTRICT RANK

Some of the tables contained in the "Analysis of School Finances" in the past have been changed. Some tables formerly included were various classifications of districts by City, Suburban, Nonsuburban and New York City Suburban plus some classifications by wealth and size. Districts have been difficult to classify; therefore, districts have been identified in this report by the characteristics of full value per pupil and approved operating expense per pupil. The resulting decile tables establish groups of districts logically. The next step is to identify with the particular decile applicable to each district. There are, of course, occasions where districts of a particular size, wealth and location are compared for specific local needs. The decile tables provide a quick, clear comparison of various school district financial data for districts that have similar full value per pupil or approved operating expense per pupil.

Table 4 contained in this section provides a comparison of districts by decile while Tables 5 through 8 show some averages for the State including and excluding New York City. These tables also show the Big 4 Cities, New York City area suburban districts and the tax limit small city school districts. The tables provide data for two years with Table 5 showing deciles based on 1981-82 AOE/TAPU for Expense while Table 6 shows deciles based on 1981-82 fiscal capacity, FV/TWPU. Tables 7 and 8 are decile tables based on AOE/TAPU for Expense and FV/TWPU, respectively, for 1980-81. These tables should be helpful in comparing a school district's fiscal support with its own decile or with other district deciles under various fiscal measures or to State averages. Grouping, according to AOE/TAPU for Expense or Full Value deciles, does provide data on groups of districts which tend to be homogeneous in many respects.

Table 4 displays approved operating expenses per pupil by district percentile. Weighted Average Daily Attendance (WADA) was used from 1961-62 through 1972-73; Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1980-81, TAPU for expense has included handicapped weightings.

In addition to the different district-based percentiles (10th, 25th, 50th, 75th and 90th), New York City's data are shown separately. The table also displays the difference between the 90th and 10th percentiles with this difference or gap then shown as a percent of the 10th percentile value.

The AOE/TAPU for Expense district median (50th percentile) increased 9 percent and 9.3 percent, respectively, in the 1980-81

Table 4

DISTRIBUTION OF OPERATING EXPENDITURES PER WEIGHTED PUPIL[a] AMONG MAJOR DISTRICTS
1961-62 TO 1981-82

School Year Ending	New York City	All Major Districts (Excluding New York City) District Percentiles[b]					Difference 10th & 90th Percentiles	Difference as a Percent of 10th Percentile
		10	25	50	75	90		
1982	$2,607	$1,947	$2,079	$2,332	$2,289	$3,865	$1,918	98.5%
1981	2,206	1,796	1,927	2,139	2,756	3,548	1,752	97.6
1980	2,432	1,641	1,766	1,956	2,536	3,163	1,522	92.7
1979	2,157	1,410	1,512	1,664	2,128	2,757	1,347	95.5
1978	2,090	1,319	1,417	1,566	1,971	2,539	1,220	92.5
1977	1,979	1,233	1,329	1,471	1,821	2,412	1,179	95.6
1976	1,895	1,166	1,262	1,373	1,713	2,148	1,032	88.5
1975	1,944	1,067	1,142	1,274	1,593	2,013	946	88.7
1974	1,702	975	1,029	1,136	1,431	1,787	812	83.3
1973	1,433	931	987	1,086	1,338	1,649	718	77.1
1972	1,276	890	942	1,032	1,226	1,549	659	74.0
1971	1,306	856	903	982	1,180	1,454	598	69.9
1970	1,097	790	829	895	1,037	1,305	515	65.2
1969	996	755	800	857	972	1,164	409	54.2
1968	906	671	707	764	870	1,044	373	55.6
1967	833	609	646	701	790	959	350	57.5
1966	771	545	582	635	715	868	323	59.3
1965	715	517	548	593	678	833	316	61.1
1964	650	488	522	563	654	777	289	59.2
1963	615	461	499	537	619	742	281	60.9
1962	528	435	466	504	581	690	255	58.6

[a] For 1961-62 to 1972-73, the weighted pupil count is WADA; for 1973-74 to 1979-80, the pupil count is one year TAPU; for 1980-81 and after, the weighted pupil count is one year TAPU with handicapped weightings, commonly called TAPU for Expense. This change in pupil counts increased New York City's TAPU and is responsible for New York City having a lower expenditure per pupil in 1980-81 than in 1979-80. (See Appendix A).

[b] The value of the district at the percentile shown below is listed.

and 1981-82 school years and was approximately $200 for the school years ending in 1981 and 1982. The expenditure gap continues to increase and the gap was 98.5 percent of the 10th percentile in 1981-82. The dollar increase per pupil of the district at the 90th percentile was more than double the dollar increase at the 10th percentile. Lacking significant changes in the school aid formula, increased reorganization of districts or a limit on expenditures, the expenditure gap is expected to increase.

Tables 5, 6, 7 and 8 are ascending order tables based upon either a district's approved operating expense divided by TAPU for expense or each district's full value divided by its TWPU. After districts are ranked from low to high on a selected variable, the first decile is determined by counting from the lowest to the 70th district which is the last district in the first decile, the 140th district is the last district in the second decile. This procedure is done for each decile grouping of 70 districts. The "All Major Districts" category provides State averages with and without New York City. Excluding New York City, there were 702 districts; therefore, two deciles contain 71 districts. Each of the other items are averaged for the decile as in this example: Total General Fund Expense (excludes Federal fund) per TAPU for Expense is computed for each decile by summing the Total General Fund Expense (TGFE) for the 70 districts in the decile divided by the sum of the TAPUs for the 70 districts. These deciles then typify the school districts in the decile.

It is interesting to note that on occasion relatively high property wealth (FV/TWPU) districts have relatively low AOE/TAPU for Expense and on occasion low property wealth districts have AOE/TAPU for Expense considerably above the State average.

Tables 5, 6, 7 and 8 display per pupil (TAPU for Expense) average operating expense, State aid, operating aid, income, tax levy and also show income per return and tax rate for each grouping of districts. Full value is shown per TWPU which is the wealth pupil units. These groups are: 1) All Major Districts; 2) All Major Districts excluding New York City; 3) Big 4 Cities; 4) Tax Limit Districts and 5) New York City Area Suburban Districts. These classifications allow districts to compare with groupings that are different than the decile groups.

Table 5 can be used to compare district data with the decile in which it would fall. For example: a district had a 1981-82 AOE/TAPU for Expense of $2,000. This district would be in the second decile (between $1,947 and $2,036). A district at or below $1,947 would be in the first decile. The average FV/TWPU for the second decile is $58,416 and the average TGFE/TAPU for Expense would be $2,540 for the second decile. By comparing with actual district data, it is possible to review each district as it compares to the decile average. Table 7 is based on deciles ranked by 1980-81 AOE/TAPU for Expense.

Table 6 is ranked on 1981-82 FV/TWPU. A district with a FV/TWPU of $40,000 would be in the first percentile and district data can be compared to the average of the first decile. The average AOE/TAPU of the decile was $2,335 and the average tax rate for this decile is $22.46 per thousand of full property value.

Table 5

1981-82 FISCAL CAPACITY, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY AOE/TAPU FOR EXPENSE
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Decile	AOE/TAPU for Exp.	1981-82 FV/TWPU	TGFE/TAPU for Exp.	State Aid Per TAPU for Exp.	Oper. Aid Per TAPU for Exp.	Income Per TWPU	Income Per Return	Tax Levy Per TAPU for Exp.	Tax Rate Per $1,000 of FV
1	$ 1,947	$ 50,976	$2,516	$1,767	$1,286	$22,111	$16,407	$ 701	$13.73
2	2,036	58,416	2,540	1,604	1,188	24,516	16,579	831	14.23
3	2,118	58,817	2,694	1,695	1,142	28,629	16,359	887	15.11
4	2,216	64,410	2,685	1,552	1,138	28,715	17,455	980	15.30
5	2,332	63,854	2,833	1,568	1,142	31,182	18,595	1,097	17.15
6	2,483	72,740	2,948	1,488	1,069	33,970	18,866	1,319	18.20
7	2,737	82,838	3,173	1,380	918	40,722	19,022	1,548	18.72
8	3,193	91,453	3,553	1,320	877	45,683	23,697	2,035	22.30
9	3,865	96,758	4,061	1,294	880	52,425	27,230	2,557	26.72
10	14,483	181,787	5,082	863	536	86,776	35,746	3,963	21.66
All Major Districts (including NYC)	$ 2,692	$ 85,305	$3,237	$1,364	$ 945	$43,987	$21,439	$1,815	$21.34
All Major Districts (excluding NYC)	$ 2,733	$ 84,708	3,308	$1,422	$ 982	$41,406	$22,152	$1,711	$20.24
New York City	$ 2,607	$ 85,893	3,089	$1,245	$ 867	$49,314	$20,307	$2,030	$23.59
Other Big 5	$ 2,455	$ 78,100	3,117	$1,426	$ 807	$43,591	$17,349	$1,418	$18.25
New York City Area Suburban Districts[a]	$ 3,433	$103,485	4,029	$1,270	$ 853	$54,251	$28,377	$2,572	$24.94
Tax Limit Districts (Small Cities)[b]	$ 2,538	$ 81,988	3,086	$1,447	$ 957	$42,180	$18,366	$1,443	$17.70

[a] Nassau, Putnam, Rockland, Suffolk and Westchester Counties.
[b] This category replaces the "Other Cities" category used in previous "Analysis" reports.

Table 6

1981-82 FISCAL CAPACITY, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY FV/TWPU
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Decile	FV/TWPU	AOE/TAPU for Exp.	TGFE/TAPU for Exp.	State Aid Per TAPU for Exp.	Oper. Aid Per TAPU for Exp.	Income Per TWPU	Income Per Return	Tax Levy Per TAPU for Exp.	Tax Rate Per $1,000 of FV
1	$ 45,912	$ 2,335	$2,884	$1,845	$1,339	$20,548	$17,570	$ 916	$22.46
2	52,661	2,244	2,833	1,755	1,250	23,824	17,217	948	19.14
3	57,650	2,349	2,876	1,671	1,206	27,596	18,396	1,096	20.11
4	63,502	2,282	2,861	1,638	1,125	32,657	17,614	1,069	17.78
5	70,731	2,489	3,041	1,563	1,112	31,905	19,115	1,322	19.83
6	80,236	2,558	3,195	1,408	968	40,269	20,831	1,580	20.77
7	94,521	2,807	3,368	1,372	941	45,621	22,425	1,793	20.63
8	115,884	3,077	3,663	1,096	739	56,259	26,130	2,364	22.13
9	161,498	3,462	4,102	924	570	63,664	26,002	2,956	22.43
10	1,342,853	4,252	4,992	737	452	83,738	34,959	3,950	16.18
All Major Districts (including NYC)	$ 85,305	$ 2,692	$ 3,237	$1,364	$ 945	$43,987	$21,439	$1,815	$21.34
All Major Districts (excluding NYC)	84,708	2,733	3,308	1,422	982	41,406	22,152	1,711	20.24
New York City	85,893	2,607	3,089	1,245	867	49,314	20,307	2,030	23.59
Other Big 5	78,100	2,455	3,117	1,426	807	43,591	17,349	1,418	18.25
New York City Suburban Districts[a]	103,485	3,473	4,029	1,270	853	54,251	28,377	2,572	24.94
Tax Limit Districts (Small Cities)[b]	81,988	2,538	3,086	1,447	957	42,180	18,366	1,443	17.70

[a] Nassau, Putnam, Rockland, Suffolk and Westchester Counties.
[b] This category replaces the "Other Cities" category used in previous "Analysis" reports.

Table 7

1980-81 FISCAL CAPACITY, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY AOE/TAPU FOR EXPENSE
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Decile	AOE/TAPU for Exp.	1980-81 FV/TWPU	TGFE/TAPU for Exp.	State Aid Per TAPU for Exp.	Oper. Aid Per TAPU for Exp.	Income Per TWPU	Income Per Return	Tax Levy Per TAPU for Exp.	Tax Rate Per $1,000 of FV
1	$1,797	$ 48,175	$2,225	$1,578	$1,178	$19,800	$15,474	$ 604	$12.58
2	1,890	49,303	2,327	1,566	1,166	20,056	15,221	712	14.43
3	1,969	56,734	2,337	1,440	1,090	24,284	16,284	786	13.90
4	2,049	57,628	2,444	1,474	1,104	25,534	16,020	858	14.92
5	2,139	60,850	2,528	1,414	1,050	28,951	17,334	994	16.38
6	2,283	63,821	2,616	1,341	983	30,461	16,967	1,090	17.08
7	2,538	78,087	2,860	1,207	835	37,746	17,702	1,430	18.36
8	2,963	78,218	3,156	1,251	878	36,712	22,043	1,747	22.38
9	3,548	92,107	3,616	1,141	769	45,970	24,546	2,313	25.31
10	9,434	159,130	4,443	788	516	77,688	33,521	3,460	21.80
All Major Districts (including NYC)	$2,382	$ 78,565	$2,907	$1,230	$ 873	$39,082	$19,676	$1,603	$20.44
All Major Districts (excluding NYC)	2,423	77,657	2,967	1,292	914	36,794	20,651	1,537	19.84
New York City	2,297	80,456	2,781	1,099	786	43,851	18,175	1,742	21.63
Other Big 5	2,198	74,090	2,872	1,130	776	38,993	15,927	1,368	18.43
New York City Suburban Districts[a]	3,035	95,358	3,602	1,136	779	47,815	26,514	2,314	24.37
Tax Limit Districts (Small Cities)[b]	2,245	76,627	2,776	1,296	912	37,931	17,100	1,306	17.54

a Nassau, Putnam, Rockland, Suffolk and Westchester Counties.
b This category replaces the "Other Cities" category used in previous "Analysis" reports.

Table 8

1980-81 FISCAL CAPACITY, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY FV/TWPU
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Decile	1980-81 FV/TWPU	AOE/TAPU for Exp.	TCFE/TAPU for Exp.	State Aid Per TAPU for Exp.	Oper. Aid Per TAPU for Exp.	Income Per TWPU	Income Per Return	Tax Levy Per TAPU for Exp.	Tax Rate per $1,000 of FV
1	$ 41,909	$2,070	$2,584	$1,705	$1,243	$17,972	$15,911	$ 781	$21.02
2	47,947	1,950	2,476	1,561	1,162	22,359	15,011	817	18.12
3	52,987	2,088	2,596	1,523	1,108	24,320	17,324	953	19.12
4	58,622	2,156	2,661	1,466	1,074	29,272	16,778	1,031	18.51
5	64,046	2,145	2,624	1,402	1,052	28,237	17,394	1,096	17.97
6	73,626	2,352	2,864	1,300	920	35,092	19,922	1,440	20.78
7	88,146	2,406	3,005	1,205	855	38,674	20,130	1,600	20.31
8	107,740	2,727	3,284	998	682	52,409	23,929	2,110	21.66
9	146,713	3,115	3,711	825	542	57,199	25,359	2,701	22.10
10	1,023,970	3,694	4,406	701	439	68,444	31,196	3,457	16.16
All Major Districts (including NYC)	$ 78,565	$2,382	$2,907	$1,230	$ 873	$39,082	$19,676	$1,503	$20.44
All Major Districts (excluding NYC)	77,657	2,423	2,967	1,292	914	36,794	20,651	1,537	19.84
New York City	80,456	2,297	2,781	1,099	776	43,851	18,175	1,742	21.63
Other Big 5	74,090	2,198	2,872	1,130	776	38,993	15,927	1,368	18.43
New York City Suburban Districts[a]	95,358	3,033	3,602	1,136	779	47,815	26,514	2,314	24.37
Tax Limit Districts (Small Cities)[b]	76,627	2,245	2,776	1,296	912	37,931	17,100	1,306	17.54

[a] Nassau, Putnam, Rockland, Suffolk and Westchester Counties.
[b] This category replaces the "Other Cities" category used in previous "Analysis" reports.

III

FIVE-YEAR TRENDS IN SCHOOL FINANCES

An overview of the five-year trends is presented in this section. Total pupils, key expenditure categories, school district tax levy and full valuation are presented by Total State, New York City and Rest of State. Table 9 contains gross amounts, whereas Tables 10 and 11 are on a per pupil basis. In this fashion, trends can be reviewed and the State totals can be displayed including or excluding New York City.

The total aidable pupil units (TAPU) appear to have fluctuated during the five-year period. This has been caused by the changes in the definition of TAPU and, as a result, year-to-year comparisons are difficult unless the changes in definition and their impact are reviewed (See Appendix A and B for changes in definition). The number of enrolled pupils has declined at a 3.5 percent average per year. New York City and the rest of the State show declines in each year while, at the same time, TAPU appears to increase for certain years.

Total expenditures have increased at an increasing rate upstate and increased each year in New York City. Operating expenses were increasing in New York City and upstate. Debt service has begun to increase slightly after some decline. The upstate increase in debt service is due to increases in interest rates while principal on bonds has continued to decline. The total debt service for the State as a whole declined in each year except 1981-82.

State aid to school districts has increased each year as State aid formulas have been adjusted to meet higher costs with New York City receiving percentage increases larger than those for the State as a whole since 1978-79. In both 1978-79 and 1980-81 the percentage increase in total general fund expenditures was smaller in New York City than in the rest of the State.

School district tax levies have kept pace with increases in Total General Fund Expenses and State aid except in 1978-79 when levies were reduced in New York City. They have shown an increase each year since that time.

From 1977-78 to 1981-82, full valuations for the total State have increased at an average of 5.8 percent per year while New York City has increased at an average of 3.2 percent for the period. In fact, New York City full valuation declined in 1978-79. Full valuation in the State for aid purposes has not kept pace with actual valuations of real property in part because of the lag in the use of real property surveys in the determination of equalization rates.

Table 10 displays per pupil (TAPU) averages of the following: Total General and Federal Fund Expenditures, operating expenditures, debt service, State aid and tax levy; average full value per wealth pupils (TWPU); and tax rate per $1,000 full value for the 1977-78 to 1981-82 school years. Changes in definition of aid pupils (TAPU) and wealth pupils (TWPU) from year to year make comparisons between different years questionable. Appendix A and B describe the changes in calculating these pupil counts. The tax rate is computed with full value and is comparable. Relatively slight increases in full value coupled with a pattern of increases and decreases in the tax levy produced a similar pattern of increases and decreases in the tax rate for New York City. Upstate levies remained the same in 1978-79 and combined with an increase in full value provided a decline in tax rate. Since 1978-79 tax rates have increased for upstate.

Table 11 displays per enrolled pupil averages of the following: total expenditures, operating expenditures, debt service, total State aid and tax levy; full value per WADA; and tax rate per $1,000 full value. Since these pupil count definitions are consistent from year to year, valid comparisons can be made.

With inflation as the catalyst, upstate districts increased total expenditures per pupil (enrolled) at an increasing rate. New York City total expenditures per pupil would have increased more in 1978-79 had it not been for a considerable drop in both debt service and transportation. In 1979, the decrease in debt service was offset by an increase in transportation causing a larger per pupil total expenditure. In 1980-81 and 1981-82, a further decrease in debt service and a smaller increase in transportation expense combined to further limit the increase in per pupil total expenditure.

Operating expense per pupil, statewide, followed the same pattern as total expenditures. Upstate, the trend was different only in 1979-80 when a shift of expenditures for handicapped pupils from BOCES to approved operating expense caused a higher ratio of approved operating expense to total expenditure. Approved operating expenses for New York City followed the trend of total expenditures except for 1979-80 when a larger than usual Federal fund expenditure caused total expenses to rise faster than approved operating expenses.

Debt service per pupil followed the same trend as total debt service. The trend for total State aid per pupil generally followed the same pattern as for total State aid. Percent changes were larger per pupil because of enrollment declines, but the trend was similar. Full value per pupil and tax levy per pupil trends both were consistent with changes in gross figures reported in Table 9 and the declines per pupil listed in Tables 10 and 11.

Table 9

TOTAL AIDABLE PUPIL UNITS AND SELECTED FISCAL DATA - NEW YORK STATE SCHOOL DISTRICTS
1977-78 TO 1981-82 (FISCAL DATA IN MILLIONS OF DOLLARS)

	1977-78	1978-79	Percent Change	1979-80	Percent Change	1980-81	Percent Change	1981-82	Percent Change
I. Total Aidable Pupil Units, in thousands[a]									
New York City	1,105	1,017	- 8.0%	942	- 7.4%	1,041	10.5%[b]	1,018	- 2.2%
Rest of State	2,305	2,333	1.2	2,108	- 9.6	2,175	3.2 [b]	2,112	- 2.9
Total State	3,320	3,250	- 2.1	3,050	- 6.2	3,216	5.4 [b]	3,130	- 2.7
II. Total Enrolled Pupils, in thousands									
New York City	1,034	997	- 3.6%	960	- 3.7%	941	- 2.0%	920	- 2.2%
Rest of State	2,178	2,087	- 4.2	1,998	- 4.3	1,915	- 4.2	1,846	- 3.6
Total State	3,212	3,084	- 4.0	2,959	- 4.1	2,856	- 3.5	2,766	- 3.2
III. Total Expenditures									
New York City	$ 2,862	$ 2,871	0.3%	$ 3,068	6.9%	$ 3,288	7.1%	$ 3,685	12.1%
Rest of State	5,491	5,816	5.9	6,171	6.1	6,681	8.4	7,194	7.6
Total State	8,353	8,687	4.0	9,239	6.4	9,969	7.9	10,879	9.1
IV. Operating Expenditures									
New York City	$ 2,190	$ 2,194	0%	$ 2,291	4.4%	$ 2,390	4.3%	$ 2,654	11.0%
Rest of State	4,292	4,395	2.4	4,903	11.6	5,276	7.6	5,770	9.4
Total State	6,482	6,589	1.7	7,194	9.2	7,666	6.5	8,424	9.9
V. Total Debt Service									
New York City	$ 342	$ 272	-20.5%	$ 214	-21.3%	$ 189	-11.7%	$ 190	0.5%
Rest of State	390	395	1.3	407	3.0	420	3.2	462	10.0
Total State	732	667	- 8.9	621	- 6.9	610	- 1.8	652	6.9
VI. Total State Aid									
New York City	$ 851	$ 942	10.7%	$ 1,013	7.5%	$ 1,145	13.0%	$ 1,267	10.6%
Rest of State	2,292	2,425	5.8	2,583	6.5	2,81[illegible]	8.8	3,005	6.9
Total State	3,143	3,367	7.1	3,596	6.8	3,957	10.0	4,272	8.0
VII. School District Tax Levy, including nonproperty taxes									
New York City	$ 1,744	$ 1,605	- 8.0%	$ 1,713	6.7%	$ 1,768	3.2%	$ 2,070	17.0%
Rest of State	2,834	2,870	1.3	3,139	9.4	3,428	9.2	3,699	7.9
Total State	4,578	4,475	- 2.2	4,852	8.4	5,196	7.1	5,769	11.0
VIII. Full Valuation of Real Property									
New York City	$ 77,554	$ 77,436	- 0.2%	$ 79,647	2.9%	$ 83,792	5.2%	$ 87,633	4.6%
Rest of State	138,659	148,853	7.4	158,767	6.7	168,540	6.2	178,405	5.9
Total State	216,213	226,289	4.7	238,414	5.4	252,332	5.8	266,038	5.4

[a] [illegible] is the one year TAPU with the weights prescribed in law for each year. It is not comparable from year to year.
[b] Beginning in 1980-81, TAPU for Expense includes weightings for handicapped pupils.

Table 10

AVERAGE PER PUPIL EXPENDITURES, STATE AID, TAX LEVY, TAX RATES ON FULL VALUATION AND FULL VALUATION PER PUPIL
NEW YORK STATE SCHOOL DISTRICTS, 1977-78 TO 1981-82

	1977-78	1978-79	Percent Change	1979-80	Percent Change	1980-81	Percent Change	1981-82	Percent Change
I. Total Expenditures per TAPU[a]									
New York City	$2,813	$2,823	0.4%	$3,257	15.5%	$3,158	- 3.0%	$3,619	14.5%
Rest of State	2,398	2,605	8.7	2,927	12.3	3,071	4.9	3,406	10.9
Total State	2,525	2,673	5.9	3,029	13.3	3,099	2.3	3,476	12.1
II. Operating Expenditures Per TAPU[a]									
New York City	$2,143	$2,157	0.7%	$2,432	12.7%	2,296	- 5.6%	2,607	13.5%
Rest of State	1,873	1,968	5.1	2,326	18.1	2,423	4.2	2,733	12.8
Total State	1,955	2,027	3.7	2,359	16.4	2,383	1.0	2,692	13.0
III. Total Debt Service Per TAPU[a]									
New York City	$ 338	$ 267	-21.1%	$ 227	-15.0%	$ 181	-20.2%	$ 186	2.7%
Rest of State	170	177	4.1	193	9.0	193	0	218	13.0
Total State	222	205	- 7.7	204	- 0.4	189	- 7.3	208	10.0
IV. Total State Aid Per TAPU[a]									
New York City	$ 837	$ 926	10.6%	$1,075	16.1%	$1,099	2.2%	$1,245	13.2%
Rest of State	998	1,086	8.8	1,225	12.8	1,292	5.5	1,422	10.0
Total State	949	1,036	9.2	1,179	13.8	1,230	4.3	1,364	10.8
V. Tax Levy Per TAPU[a]									
New York City	$1,721	$1,578	- 8.4%	$1,817	15.3%	$1,698	- 6.5%	$2,033	19.7%
Rest of State	1,237	1,285	4.0	1,489	15.8	1,576	5.8	1,751	11.1
Total State	1,385	1,377	- 0.6	1,590	15.5	1,616	1.6	1,843	14.0
VI. Tax Rate Per $1,000 Full Valuation									
New York City	$22.48	$20.73	- 7.8%	$21.51	3.7%	$21.10	- 1.9%	$23.62	11.9%
Rest of State	20.44	19.28	- 5.7	19.77	2.5	20.34	2.9	20.73	1.9
Total State	21.77	19.78	- 6.6	20.35	2.9	20.59	1.2	21.68	5.3
VII. Full Valuation of Taxable Real Property Per Wealth Pupils,[b] in thousands									
New York City	$ 81.6	$ 75.1	- 8.0%	$ 75.9	1.1%	$ 80.5	6.0%	$ 85.9	6.7%
Rest of State	62.5	67.2	7.5	71.0	5.7	77.7	9.3	84.7	9.0
Total State	68.3	69.7	2.0	72.6	4.2	78.8	8.2	85.3	8.3

[a] TAPU is the one year TAPU with the weights prescribed in law for each year. It is not comparable from year to year.
[b] Wealth pupils are RWADA for 1977-78, RTAPU for 1978-79, and TWPU for 1979-80 to present. It is not comparable from year to year. See Appendix A and B.

Table 11

AVERAGE PER PUPIL EXPENDITURES, STATE AID, TAX LEVY, TAX RATES ON FULL VALUATION AND FULL VALUATION PER ENROLLED PUPIL
NEW YORK STATE SCHOOL DISTRICTS
1977-78 TO 1981-82

	1977-78	1978-79	Percent Change	1979-80	Percent Change	1980-81	Percent Change	1981-82	Percent Change
I. Total Expenditures Per Enrolled Student									
New York City	$2,768	$2,880	4.0%	$3,196	11.0%	$3,494	9.3%	$4,005	14.6%
Rest of State	2,521	2,788	10.6	3,089	10.8	3,488	12.9	3,897	11.7
Total State	2,601	2,817	8.3	3,122	10.8	3,490	11.8	3,933	12.7
II. Operating Expenditures Per Enrolled Student									
New York City	$2,118	$2,200	3.9%	$2,386	8.5%	$2,540	6.4%	$2,885	13.6%
Rest of State	1,971	2,106	6.8	2,454	16.5	2,754	12.2	3,126	13.5
Total State	2,018	2,137	5.9	2,431	13.8	2,683	10.4	3,046	13.5
III. Total Debt Service Per Enrolled Student									
New York City	$ 331	$ 273	-17.5%	$ 223	-18.3%	$ 201	- 9.9%	$ 207	3.0%
Rest of State	179	189	5.6	204	7.9	219	7.4	250	14.1
Total State	220	216	- 1.9	210	- 2.8	214	1.9	236	10.3
IV. Total State Aid Per Enrolled Student									
New York City	$ 823	$ 945	14.8%	$1,055	11.6%	$1,216	15.2%	$1,377	13.2%
Rest of State	1,052	1,162	10.5	1,293	11.3	1,468	13.5	1,627	10.8
Total State	979	1,092	11.5	1,215	11.3	1,385	14.0	1,544	11.4
V. Tax Levy Per Enrolled Student									
New York City	$1,687	$1,610	- 4.6%	$1,783	10.7%	$1,878	5.3%	$2,250	19.8%
Rest of State	1,301	1,375	5.7	1,571	14.3	1,790	13.9	2,004	12.0
Total State	1,425	1,451	1.8	1,639	13.0	1,819	11.0	2,085	14.6
VI. Tax Rate Per $1,000 Full Valuation									
New York City	$22.48	$20.73	- 7.8%	$21.51	3.7%	$21.10	- 1.9%	$23.62	11.9%
Rest of State	20.44	19.28	- 5.7	19.77	2.5	20.34	2.9	20.73	1.9
Total State	21.77	19.78	- 9.1	20.35	2.9	20.59	1.2	21.68	5.3
VII. Full Valuation of Taxable Real Property Per Wealth Pupils, in thousands									
New York City	$ 81.6	$ 75.1	- 8.0%	$ 75.9	1.1%	$ 80.5	6.1%	$ 85.9	6.7%
Rest of State	62.5	67.2	7.5	71.0	5.7	77.8	9.6	84.7	8.9
Total State	68.3	69.7	2.0	72.6	4.2	78.8	8.5	85.3	8.2

APPENDIX A

Fupil Units to Determine Expense Per Pupil

Pupil units used to compute expense per pupil have changed over the last decade.

Use of WADA Prior to 1974-75. In school year 1973-74 and before, the expense per pupil was based on Weighted Average Daily Attendance (WADA) computed by full time attendance in the best of 4 of 8 or 5 of 10 attendance periods with half-day kindergarten weighted at .5 and secondary pupils at an additional .25.

TAPU Definitions from 1974-75 Through 1981-82. From 1974-75 to 1977-78, the pupil count was Total Aidable Pupil Units (TAPU) based on full year attendance plus half-day kindergarten weighted at .5; pupils with special educational needs (PSEN) an additional .25; summer school pupils at an additional .12; adult education at an additional .50; pupils with handicapping conditions weighted at an additional 1.0, and secondary pupils not weighted as PSEN or handicapped pupils, at an additional .25. Pupils with special educational needs were determined based on 1971 and 1972 sixth grade math and reading PEP tests for aid payable in 1974-75 through 1977-78. The PSEN weightings were based on third and sixth grade math and reading PEP tests for aid payable in 1978-79 through 1981-82. This change continues through 1983-84.

In school years 1978-79 and 1979-80, pupil counts were based on TAPU except secondary school PSEN pupils which had not previously received the secondary weighting including the PSEN, received an additional .15 secondary weighting.

TAPU for payment of operating aid in school year 1980-81 did not contain a weighting for pupils with handicapping conditions. The 1980-81 school year was the first year of the new and separate formula for providing State aid for pupils with handicapping conditions. Secondary school PSEN pupils received the PSEN weighting plus the .15 additional for secondary.

TAPU For Expense. For 1980-81 and after, TAPU was used but adjusted as follows: PSEN pupils in secondary were weighted an additional .25 instead of the .15 and the pupils with handicapping conditions weighting was changed depending upon time in special class as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional .9; two periods per week, an additional .13.

Since 1980-81, there has been a difference between a district's TAPU for expense and its payment TAPU. TAPU for expense has included additional weightings as follows: PSEN at .25; secondary at .25; evening school at .5; summer school at .12; and pupils with handicapping conditions: 60% of the day, an additional 1.7; 20% of the week, an additional .9; 2 periods per week, an additional .13.

Whereas, TAPU for payment of operating aid excluded the additional weightings for pupils with handicapping conditions. These pupils with handicapping conditions have been aided in a separate formula while the approved operating expense included costs for pupils with handicapping conditions.

APPENDIX B

Pupil Units to Compute District Wealth Per Pupil

The pupil units used to compute school district wealth prior to school year 1978-79 were based on Resident Weighted Average Daily Attendance (RWADA) computed based on the best 4 of 8 or 5 of 10 attendance periods of the district for resident pupils with half-day kindergarten pupils weighted at .5 and secondary pupils weighted at .25. The difference between RWADA and WADA is: RWADA is resident pupils attending public school and WADA is based on attendance of resident and nonresident pupils.

In 1978-79, the pupil units used to compute wealth were Resident Total Aidable Pupil Units (RTAPU). This was computed by adding the full time equivalent attendance of pupils residing in the district and attending public school. Pupil weightings included were as follows: half-day kindergarten at .5; secondary at .25; PSEN at .25; handicapped at 1.00; and, PSEN secondary at .15.

In school year 1979-80, the RTAPU was changed to Total Wealth Pupil Units (TWPU) by using the best 7 of 8 or 9 of 10 attendance periods. Pupil weightings as in RTAPU were continued. In school year 1980-81, TWPU was adjusted by changing PSEN secondary weighting to .25.

For aid payable in school year 1981-82 and after, TWPU was changed by adjusting the weighting for pupils with handicapping conditions based on time in special class as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional .9; and, two periods per week, an additional .13. Pupils with handicapping conditions attending private schools were included and weighted at an additional 1.7.